Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1-11 (Cancelled)

- 12. (Currently Amended) A carbon heating element comprising carbon acting as a good conductor and boron nitride acting as a conductivity-inhibiting material, said boron nitride being dispersed in said carbon.
- 13. (Previously Presented) A carbon heating element according to claim 12, wherein the carbon is obtained by firing organic substances.
- 14. (Previously Presented) A carbon heating element according to claim 12, further comprising carbon powder acting as a good conductor.
- 15. (Previously Presented) A carbon heating element according to claim 12, wherein the carbon heating element has a rectangular cross section.
- 16. (Previously Presented) A carbon heating element according to claim 12, wherein the carbon heating element is enclosed in a vessel filled with an inert gas.
- 17. (Currently Amended) A carbon heating element according to claim 12, A carbon heating element comprising carbon acting as a good conductor and boron nitride acting as a conductivity-inhibiting material, wherein the carbon heating element has a specific resistance of about 4.5 to about $7.5 \times 10^{-3} \Omega \cdot cm$.
- 18. (Currently Amended) A carbon heating element according to claim [[12]] 17, wherein the carbon heating element has a specific resistance of about 4.5 x $10^{-3} \Omega \cdot cm$.

- 19. (Currently Amended) A carbon heating element according to claim [[12]] 17, wherein the carbon heating element has a specific resistance of about 7.5 x $10^{-3} \Omega$ -cm.
- 20. (Previously Presented) A carbon heating element according to claim 12, wherein the carbon heating element has a specific resistance of about $0.3 \times 10^{-3} \Omega \cdot \text{cm}$.
- 21. (Previously Presented) A carbon heating element according to claim 15, wherein the carbon heating element has a specific resistance of about 4.5 to about 7.5 x 10^{-3} Ω cm.
- 22. (Previously Presented) A carbon heating element according to claim 15, wherein the carbon heating element has a specific resistance of about $4.5 \times 10^{-3} \Omega \cdot cm$.
- 23. (Previously Presented) A carbon heating element according to claim 15, wherein the carbon heating element has a specific resistance of about 7.5 x $10^{-3} \Omega \cdot cm$.
- 24. (Currently Amended) A carbon heating element comprising carbon acting as a good conductor and a metal or a metalliod compound acting as a conductivity-inhibiting material, wherein the carbon heating element has a rectangular cross section, said metal or a metalliod compound being dispersed in said carbon.
- 25. (Previously Presented) A carbon heating element according to claim 24, wherein the carbon heating element is enclosed in a vessel filled with an inert gas.
- 26. (Currently Amended) A method of making a carbon heating element, comprising: forming a carbon heating element comprising carbon acting as a good conductor and boron nitride acting as a conductivity-inhibiting material, wherein said carbon is obtained by firing organic substances, said boron nitride being dispersed in said carbon.

- 27. (Previously Presented) A method of making a carbon heating element according to claim 26, wherein the organic substances yield carbonization of at least 5% after firing.
- 28. (Previously Presented) A method of making a carbon heating element according to claim 26, wherein the organic substances comprise polyvinyl chloride and furan resin.
- 29. (New) A carbon heating element according to claim 12, said boron nitride being uniformly dispersed in said carbon.
- 30. (New) A carbon heating element according to claim 17, said boron nitride being dispersed in said carbon.
- 31. (New) A carbon heating element according to claim 24, said metal or metalliod compound being uniformly dispersed in said carbon.
- 32. (New) The method of claim 26, said boron nitride being uniformly dispersed in said carbon.